Amendments to the claims:

This listing of claims will replace all prior versions, and listings, of claims in the application.

Please cancel claim 18-20.

Listing of Claims:

Claims 1-20 (cancelled):

Claim 21. (new) An emulsion of covalently coated crystals in a carrier useful for dermabrasion comprising:

- (a) sharp-edged covalently coated crystals selected from the group consisting of:
 magnesium oxide and a mixture of magnesium and aluminum oxide, wherein said
 crystals comprise a diameter of 100-1200 microns, wherein said crystals comprise a
 covalent coating of 1-2% methicone by weight; and
- (b) an emulsion carrier comprising at least one component selected from the group consisting of: a gel, a lotion, a thick solution, a cream, a paste, and a wax, wherein the weight ratio of crystals to carrier is 2-99%, wherein the emulsion comprises a gel-like quality sufficient to keep the emulsion on human skin during a skin rejuvenation treatment.

Claim 22. (new) The emulsion of claim 21, wherein the covalent coating is characterized for covalent binding of the methicone to the magnesium oxide or the mixture of magnesium and aluminum oxide, by the method of:

SAN /87026.1

2

suspending the coated crystals in standardized thick lotion for 12 to 18 hours; and observing the suspension for the presence or absence of H₂ formation, wherein the absence of H₂ formation is indicative of covalent binding of the methicone to the magnesium oxide or the mixture of magnesium and aluminum oxide.

Claim 23. (new) A method of producing the emulsion of coated crystals in a carrier useful for microdermabrasion of claim 21, comprising the steps of:

- (a) providing magnesium oxide crystals or a mixture of magnesium oxide crystals and aluminum oxide crystals;
- (b) mixing the crystals with methicone and a catalyst selected from ammonia and steam, to form a slurry, thereby effecting a covalent interaction of the crystals with the methicone to form covalently coated crystals;
- (c) baking the covalently coated crystals at a temperature in the range of 150-450°F until the state of the covalently coated crystals are dry and the catalyst is removed; and

 (d) mixing the dry covalently coated crystals with an emulsion carrier at a weight ratio of 2-99% crystals to carrier, wherein the emulsion carrier comprises at least one component

selected from the group consisting of: a gel, a lotion, a thick solution, a cream, a paste,

and a wax.

Claim 24 (new) The method of claim 23, wherein the temperature is about 300°F.

Claim 25 (new) The method of claim 23 further comprising testing the coated crystals for covalent binding of the methicone to the magnesium oxide crystals or the mixture of magnesium oxide crystals and aluminum oxide crystals before mixing the coated crystals with the emulsion carrier, said testing comprising the steps of:

SAN /87026.1 3

suspending the coated crystals in standardized thick lotion for 12 to 18 hours; and observing the suspension for the presence or absence of H₂ formation, wherein the absence of H₂ formation is indicative of covalent binding of the methicone to the magnesium oxide or mixture of magnesium and aluminum oxide.

SAN /87026.1